

Panaji, 10th January, 2014 (Pausa 20, 1935)

SERIES I No. 41

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

2/5/2013-Fin (R&C)

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2013.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of rule 21.*— In rule 21 of the Goa, Daman and Diu Excise Duty Rules, 1964 (hereinafter referred to as the “principal Rules”), the sub-rule (2) shall be renumbered as sub-rule (4) and before sub-rule (4) so renumbered, the following sub-rules shall be inserted, namely:—

“(2) The dealer holding a permit issued under rule 22 may lease the room or building owned by him, or any part thereof, in respect

of which he is holding such permit, to any person (hereinafter referred to as the “lessee of the dealer”) so as to authorize him to utilize it as a private bonded warehouse.

(3) The lessee of the dealer before utilizing such room or building or any part thereof as a private bonded warehouse shall present a written application in Form E-10A to the Commissioner giving therein the details of the location of the room or building to be utilized as a warehouse alongwith the sketch thereof and the notarized copy of the Deed of Lease executed between the dealer and the lessee of the dealer.”.

3. *Substitution of rule 22.*— For rule 22 of the principal Rules, the following rule shall be substituted, namely:—

“22. *Execution of bond and issue of permit.*— When the above conditions are satisfied, the dealer and the lessee of the dealer, if any, shall execute with the Commissioner a bond in Form E-11 binding himself/themselves to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon, the Commissioner shall issue permit in Form E-12 to the dealer and in Form E-12A to the lessee of the dealer.”.

4. *Amendment of rule 23.*— In rule 23 of the principal Rules, for the words “the dealer”, the expression “the dealer and the lessee of the dealer, if any,” shall be substituted.

5. *Amendment of rule 24.*— In rule 24 of the principal Rules, for the words “The dealer”, the expression “The dealer and the lessee of the dealer, if any,” shall be substituted.

6. *Amendment of rule 30.*— In rule 30 of the principal Rules, for the words “The dealer”, the expression “The dealer and the lessee of the dealer, if any,” shall be substituted.

7. *Insertion of new rule 43B.*— After rule 43-A of the principal Rules, the following new rule shall be inserted, namely:—

“43B. *Lease of the Licensed Premises etc.*— (1) The licensee holding a licence issued under rule 41 may lease the building and/or plant owned by him, or any part thereof, in respect of which he is holding such licence, to any person (hereinafter referred to as the “lessee of the licensee”) by executing a Deed of Lease so as to authorize him to utilise it for the purpose of manufacturing liquor.

(2) The licensee, if he desires to assign any or all of his rights, under the licence issued to him under rule 43, to the lessee of the licensee, shall apply in Form E-12B to the Commissioner along with:—

(i) a chalan for having credited into Government Treasury a sum of Rs. 10 lakhs;

(ii) a full description and layout plan of the building, plant, etc., alongwith the estimated capacity of production and the cost of the project;

(iii) a notarized copy of the Deed of Lease executed between the licensee and the lessee of the licensee; and

(iv) a notarized copy of the Certificate of incorporation issued by the Registrar of Companies, Memorandum of

Association and Articles of Association alongwith the list containing the names and residential addresses of all the Directors and the resolution passed by the Board of directors, authorizing it's representative, for executing the Deed of Lease, and for submitting Application on it's behalf (in case the lessee of the licensee is a company);

OR

the notarized copy of the Certificate of Registration issued by the Registrar of Firms, Deed of Partnership along with the list containing the names and residential addresses of all the Partners (in case the lessee of the licensee is a Partnership Firm);

OR

An Affidavit-cum-Declaration containing a declaration by the lessee of the licensee that he is a sole proprietor (in case the lessee of the licensee is a sole proprietor); and

(v) Affidavits in Form E-12C and E-12D on non-judicial stamp papers duly sworn by the licensee and the lessee of the licensee, respectively.

(3) The Assistant Commissioner of Excise or other officer duly authorized by him in this behalf shall inspect the building and/or the plant, as the case may be, and if he finds it according to the plan, shall forward the application to the Commissioner who may issue a licence to the lessee of the licensee in Form E-15A, after being satisfied that the proposed manufacturing unit has the adequate equipment, staff, capacity and facilities to manufacture liquor, and the prescribed licence fees are paid.

(4) The licence issued under sub-rule (3) shall be valid for a period of one year and may be renewed during the currency of the lease, referred in sub-rule (1), on application to the Commissioner, for a period not exceeding one year, on payment of the same fee as specified under rule 43 for renewal of the licence before expiry of the currency of such licence.

(5) The lessee of the licensee shall not be a person disqualified to hold a licence under the Act and/or these rules.

(6) The licence granted under sub-rule (3) shall stand automatically suspended or cancelled, if the license issued to the licensee is suspended or cancelled as the case may be and the lessee of the licensee or the licensee shall not raise any claim for damage or loss on account of such suspension or cancellation.

(7) The licence granted under sub-rule (3) shall not be transferred by the lessee of the licensee.

(8) The licensee and the lessee of the licensee shall be jointly and severally responsible for all the acts of commissions and/or omissions on the part of the lessee of the licensee.

(9) The licensee shall be jointly responsible alongwith the lessee of the licensee for payment of all duties, taxes, fees, etc., payable by the lessee of the licensee to the Government.

8. *Insertion of new Form E-10A.*— After Form E-10 of the principal Rules, the following form shall be inserted, namely:—

"Form E-10A

[See rule 21(3)]

Application for licence for a private bonded warehouse by the lessee of the dealer

To,
The Excise Commissioner,
Panaji.

Sir,

I/We..... residing at Taluka
..... request that I/We may be granted,—

(i) a licence for the use of the premises described below which has been taken on lease from

..... for utilizing it as a private bonded warehouse for the year ending the 31st March, 20

(ii) a renewal of the licence for the use of the premises described below which has been taken on lease from for utilizing it as a private bonded warehouse for the year ending the 31st March, 20.....

2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/We hereby declare that no excise licence previously held by me/us has been cancelled or suspended or has failed to be renewed owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such licence.

4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

5. I/We have enclosed the treasury receipt No. dated for licence fee of Rs.

Place:

Date:

Signature(s) of the applicant(s)

Description of premises:

1. Village or Town or City:

2. Name of road:

3. Sub-divisions of the Warehouse:

4. Inner area: ”.

9. *Insertion of new Forms E-12A to E-12D.*— After Form E-12 of the principal Rules, the following forms shall be inserted, namely:—

"Form E-12A

[See rule 22]

GOVERNMENT OF GOA
DEPARTMENT OF EXCISE

**Permit for a Private Bonded Warehouse
to the Lessee of the Dealer**

Court fee
Stamp

The undermentioned premises belonging to Shri/Sarvashri of which is taken on lease by Shri/Sarvashri is hereby permitted, subject to the provisions of the Goa Excise Duty Act, 1964 (Act No.5 of 1964) and the rules made thereunder, to utilize it as a private bonded warehouse for the deposit of liquor on which duty has not been paid.

Situation and description of premises:

2. This permit is granted to Shri/Sarvashri who has/have paid the licence fee of Rs. for the current year. It is not transferable to any person and will remain in force until 31st March, 20..... unless cancelled before that date.

3. This permit may be suspended or cancelled or its renewal may be refused if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out.

Place:

Date:

(Excise Commissioner)

Renewal of the permit

| Date of renewal | No. and date of treasury receipt for having paid the Licence fee | Year for which renewed | Signature of Licensing Authority |
|-----------------|--|------------------------|----------------------------------|
| | | | |

FORM E-12B

[See rule 43 B(2)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Application for grant/renewal of permission for assignment of rights under a licence to the lessee of the licensee

Court fee
Stamp

To,
The Excise Commissioner,
Panaji.

Sir,

1. I/We having registered Office at holding a licence No. and renewed for the year hereby apply for grant/renewal of permission for assignment of our rights under such licence to my/our lessee Shri/Sarvashri of (Lessee of the Licensee).

2. The details of liquor (IMFL/BEER/WINE) proposed to be manufactured by the lessee of the licence are as under:- (each liquor to be separately specified)
.....
.....

3. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

4. I/We hereby declare that no excise licence previously held by me/us or the lessee of the licensee has been cancelled or suspended or has failed to be renewed owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such licence.

5. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

6. I/We have enclosed the treasury receipt No. dated for licence fee of Rs.

Description of premises:

1. Village or Town or City:-
2. Name of road:-
3. Sub-divisions of the Warehouse:-
4. Inner area:-

Place:
(Signature of the licensee)

Date:

Place:
(Signature of the lessee of the licensee)

Date:

FORM E-12C

[See Rule 43 B(2) (v)]

AFFIDAVIT

(To be sworn by the lessee of the licensee)

I, Mr./Mrs., son/wife/
/daughter of aged years,
Indian National, resident of,
authorized signatory and on behalf of,
(Lessee of the Licensee), do hereby solemnly affirm
and state on oath as under:—

(i) I say that M/s (Lessee of the
Licensee) is not disqualified under any law for the
time being in force, from entering into Deed of Lease,
referred in rule 43B (1) of the Goa, Daman and Diu
Excise Duty Rules, 1964.

(ii) I say that license if granted under rule 43B (4)
of the Goa, Daman and Diu Excise Duty Rules, 1964
as lessee of the licensee of M/s,
I/M/s, (Lessee of the Licensee)
shall not claim any right of renewal of such license
after expiry of it's validity period of one year.

(iii) I say that I/M/s, (Lessee of the
Licensee) shall not claim any compensation towards
any damage of loss sustained on account of
suspension/cancellation/non-renewal of licence.

(iv) I say that I/M/s, (Lessee of the
Licensee) shall be fully responsible for payment of
duties, taxes, fees or any other dues payable in
respect of such license granted as lessee of the
licensee and for manufacturing activities carried on
such license.

(v) I say that I/M/s, (Lessee of the
Licensee) shall manufacture only brand owned by
us, our holding companies or any subsidiary, or under
Trade Mark Authorization from our affiliates on taking
permission on payment of fees if any.

(vi) I say that this affidavit is sworn by me in order
to produce the same before the office of the
Commissioner of Excise, Panaji.

(vii) I say that the contents of foregoing paras are
true to my knowledge and belief and nothing has
been concealed or misrepresented.

Solemnly affirmed at on
this day of, 20.....

DEPONENT

FORM E-12D

[See Rule 43 B(2) (v)]

AFFIDAVIT

(To be sworn by the licensee)

I, We, son/wife/
/daughter of aged years, Indian
National, resident of, authorized
signatory and on behalf of, (Licensee),
do hereby solemnly affirm and state on oath as
under:—

(i) I say that the licence if granted under rule 43B
(4) of the Goa Excise Duty Rules, 1964 to the Lessee of
Licensee, M/s, I M/s.....,
(Licensee) shall not claim any right of renewal of
such license after expiry of it's validity period of
one year.

(ii) I say that I/M/s, (Licensee) shall
not claim any compensation towards any damage of
loss sustained on account of suspension/
/cancellation/non-renewal of license.

(iii) I say that, (Licensee) shall be fully
responsible for payment of duties, taxes, fees or any
other dues payable in respect of such license granted
as lessee of the licensee to M/s in
the eventuality of failure of payment of dues by
M/s (Lessee of the Licensee).

(iv) I say that....., (Lessee of the Licensee)
shall manufacture only brand owned by them, their
holding companies or any subsidiary, or under Trade
Mark Authorization from their affiliates on taking
permission on payment of fees if any.

(v) I say that this affidavit is sworn by me in order
to produce the same before the office of the
Commissioner of Excise, Panaji.

(vi) I say that the contents of foregoing paras are
true to my knowledge and belief and nothing has
been concealed or misrepresented.

Solemnly affirmed at on this
..... day of, 20.....

DEPONENT .".

10. *Insertion of new Form E-15A.*— After Form E-15 of the principal Rules, the following form shall be inserted, namely:—

“FORM E-15 A

[See Rule 43B (3)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

**Licence to manufacture Indian made foreign
liquor “UNDER BOND” for payment of duty**

Shri/Sarvashri, lessee of the licensee, Shri/Sarvashri, having undertaken to comply with the conditions prescribed in the Goa Excise Duty Act, 1964, Act No. 5 of 1964 and the rules made thereunder and having paid the licence fee of Rs. is/ are hereby authorized to manufacture liquor specified below during the year ending 31st March, 20..... in the premises situated at which has been taken on lease from the licensee and described in his/ their application dated, subject to the provisions of the Goa Excise Duty Act, 1964 and the Rules made thereunder.

This licence is not transferable to any person and may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application thereof and/or any statement

in the Affidavit/s submitted alongwith the application is found to be false or if any undertaking given in such application is not carried out or if the licensee or lessee of the licensee fails to comply with the provisions of the aforesaid Act and the rules made thereunder.

Description of liquor:

Place:

Date:

(The Excise Commissioner)

Renewal of the licence

| Date of renewal | Year for which renewed | Signature of Licensing Authority |
|-----------------|------------------------|--|
|-----------------|------------------------|--|

.....”

By order and in the name of the Governor
of Goa.

Ajit S. Pawaskar, Under Secretary
(Finance, R&C).

Porvorim, 9th January, 2014.

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 6.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA — 306/380 — 1/2014.